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6 UNITED STATES DISTRICT COURT
7 EASTERN DISTRICT OF WASHINGTON

8 UNITED STATES OF AMERICA,)

9 Petitioner,)

10 v.)

11 JOHN J. SCHLABACH,)

12 Respondent.)

No. CV-08-095-CI

ORDER GRANTING PETITIONER'S
MOTION FOR RECONSIDERATION

13
14 BEFORE THE COURT is Petitioner's Motion for Reconsideration of
15 the court's Order denying its Petition to Enforce IRS Summons, filed
16 February 14, 2008. (Ct. Rec. 1, 5.) Attorney Michael J. Roessner,
17 U.S. Department of Justice, represents Petitioner.

18 In its Petition, Petitioner requested an order directing
19 Respondent to show cause in writing why he should not comply with an
20 Internal Revenue Service (IRS) summons issued on June 20, 2007, and
21 after consideration of Respondent's arguments, direct Respondent to
22 appear before the designated IRS agent for examination. (Ct. Rec.
23 1.) Petitioner's Motion is supported by the Declaration of Revenue
24 Agent Kate Lopez. (Ct. Rec. 3.) Agent Lopez declared under the
25 penalty of perjury that Respondent was served a copy of the summons
26 consistent with the Internal Revenue Code § 7603, but failed to
27 respond. (Ct. Rec. 3 at 4.)

28 Petitioner's request was denied with leave to renew after
ORDER GRANTING PETITIONER'S MOTION FOR RECONSIDERATION - 1

1 service of the Petition for Enforcement on Respondent and compliance
2 with the Local Rules for U.S. District Court for the Eastern
3 District of Washington, unless Petitioner provided authority that
4 prior service is not required. (Ct. Rec. 4.) Petitioner timely
5 filed its Motion for reconsideration and memorandum clarifying the
6 applicable enforcement procedures for the IRS summons and relevant
7 authority. *See United States v. Gilleran*, 992 F.2d 232, 233 (9th
8 Cir. 1993). Accordingly, for good cause shown,

9 **IT IS ORDERED** Petitioner's Motion for reconsideration (**Ct. Rec.**
10 **5**) is **GRANTED**.

11 The District Court Executive is directed to file this Order and
12 provide a copy to Petitioner's counsel.

13 DATED March 21, 2008.

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15 S/ CYNTHIA IMBROGNO
16 UNITED STATES MAGISTRATE JUDGE
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